

SUMMARY OF AUDIT WORK : APRIL 2006 – MARCH 2007

LEISURE SERVICES

Analysis of Mandays

Leisure Centre and Pools

Fishburn Swimming Pool	5.50
Gaming Machines	9.50
Leisure Centre Bars	10.75
Leisure Centre - FLC	5.75
Leisure Centre - NALC	11.25
Leisure Centre - SSLC	6.00
Leisure Centre – SLC	12.00
Leisure Centre – Fitness Suites	3.50
Leisure Matters General	8.50
Torex System	<u>7.75</u>
	<u>80.50</u>

Other Leisure Activities

Cyber Cafes	4.75
Depot Canteen	5.25
Green Lane Canteen	6.00
Playleader Schemes	3.25
Leisure and Arts Events	5.75
Locomotion Canteen	0.25
Mobile Skate Park	<u>3.50</u>
	<u>28.75</u>

TOTAL : **109.25**

Formal Audit Reports Issued	Recommendations	Rating
Play Leadership Scheme	None	N/A
Newton Aycliffe Leisure Centre	Yes	Medium
Events Programme	Yes	Medium
Skate Park	None	N/A
Gaming Machines	Yes	High/Medium
Spennymoor Leisure Centre	Yes	High/Medium
Cyber Cafes	Yes	High
Leisure Management System	Yes	High/Medium
Leisure Centre Bars	Yes	High
Ferryhill Leisure Centre	Yes	High/Medium
Depot Canteen	None	N/A
Green Lane Canteen	None	N/A
Fishburn Swimming Pool	None	N/A
Shildon Leisure Centre	None	N/A

AUDIT PLAN REPORT

ISSUES REVIEWED

OCTOBER, 2006 – MARCH, 2007

LEISURE

1.	Torex Information Management System Accounting issues highlighted causing some control concerns. Progressing,
2.	Cyber Cafes Concern remains over availability and use of reports on internet sites being visited.
3.	Fitness Suites a) Minimum Income Guarantee calculations provided to Competition Line. Issue still outstanding. b) Revised income share arrangements explained
4.	Gaming Machines Reduced return on machines highlighted.

SUMMARY OF AUDIT WORK : APRIL 2006 – MARCH 2007

NEIGHBOURHOOD SERVICES

Analysis of Mandays

Carelink System	11.00
Community Safety Service	3.25
Concessionary Bus Passes	4.50
Concessionary TV Licences	4.00
Drain Rodding Income	2.00
Environmental Health Recharges	6.25
Homeless Service	5.00
Home Improvement Agency	12.75
Horticulture	0.50
Licensing Service	5.25
Outdoor Markets	4.75
Planning and Building Fees	4.50
Shop Improvement Grants	3.50
Supporting People	14.25
Trade Refuse Income	2.75
Vehicle Maintenance Operation	6.75

TOTAL : **91.00**

Formal Audit Reports Issued	Recommendations	Rating
Community Safety	Yes	Medium
Trade Waste	Yes	Medium
Drain Rodding	None	N/A
Carelink	Yes	Medium
Outdoor Markets	None	N/A
Licensing Service	Yes	Medium
Building Regulation Fees	None	N/A
Planning Fees	None	N/A
Environmental Health Recharges	Yes	High
Concessionary Travel	Yes	High
Homelessness	Yes	High
Home Improvement Agency	Yes	High
Supporting People	Yes	High
Concessionary TV Licence	Yes	High
Shop Improvement Grants	Yes	Medium
Vehicle Maintenance Service	None	N/A

AUDIT PLAN REPORT

ISSUES REVIEWED

OCTOBER, 2006 – MARCH, 2007

NEIGHBOURHOOD SERVICES

1.	Risk Matrix Information/assistance in risk matrix completion in relation to Capital Programme submissions.
2.	Concessionary Travel Concern over arrangements for issue – now resolved.
3.	Homelessness Lack of Income Reconciliations for service highlighted. Action agreed.
4.	Fuel Usage System proposed for monitoring of fuel consumption on Council fleet.
5.	Group Repair Scheme Financial advice re : contracting and risk management.

SUMMARY OF AUDIT WORK : APRIL 2006 – MARCH 2007

HOUSING SERVICES

Analysis of Mandays

Contractors' Final Accounts	24.75
Central Heating and Fire Alarm Contracts	2.75
Central Stores	9.75
Disabled Persons Adaptations	1.50
Fuel Stores	2.25
Disturbance and Redecoration Allowances	17.25
Housing Management	13.75
Housing Recharges	7.50
Housing Rent System	2.50
Housing Rent Arrears	20.75
Portable Data Capture	5.25

TOTAL : **108.00**

Formal Audit Reports Issued	Recommendations	Rating
Central Heating Maintenance	None	N/A
Disabled Persons Adaptations	None	N/A
Central Stores	Yes	High
Decoration/Disturbance	Yes	Medium
Rechargeable Repairs	Yes	High
Housing Rent Arrears	Yes	High
Housing Voids	None	N/A
Portable Data Capture	None	N/A

AUDIT PLAN REPORT

ISSUES REVIEWED

OCTOBER, 2006 – MARCH, 2007

HOUSING SERVICES

1.	Rechargeable Works Increasing levels of arrears on accounts raised for damage to property.
2.	Redecoration Vouchers Control arrangements reviewed.
3.	Central Stores Disposal arrangements agreed regarding obsolete stocks.
4.	Fuel Stores Improved security arrangements put in place.
5.	Contract Final Accounts Numerous final accounts from contractors completed and authorised.

SUMMARY OF AUDIT WORK : APRIL 2006 – MARCH 2007

CHIEF EXECUTIVES' DEPARTMENT

Analysis of Mandays

Civic Car	5.25
Industrial Estates	4.50
Industrial Promotions	0.25
Land Charges	4.00
Training and Employment Services	11.50
Regeneration Incentive Schemes	1.00
Shildon Business Centre	0.75
SASDA	3.50

TOTAL : **30.75**

Formal Audit Reports Issued	Recommendations	Rating
Shildon Business Centre	None	N/A
Council House Sales	None	N/A
Regeneration Initiatives	None	N/A
Local Land Searches	None	N/A
Sasda Financial Incentives	Yes	Medium
Civic Car	None	N/A
Training and Employment Services	Yes	High/Medium

AUDIT PLAN REPORT

ISSUES REVIEWED

OCTOBER, 2006 – MARCH, 2007

CHIEF EXECUTIVE OFFICER

1.	Register of Officer Interests Revised control arrangements agreed.
2.	Regeneration Initiatives Risk management input to this major new area.
3.	Enterprise Initiative Scheme Governance controls agreed for this new financial incentives programme.

SUMMARY OF AUDIT WORK : APRIL 2006 – MARCH 2007

RESOURCES DEPARTMENT

Analysis of Mandays

Income Audits

Cash Office – Green Lane	5.00
Cash Office – Newton Aycliffe	3.75
Cash Office – Shildon	3.00
Cash Office – Ferryhill	3.25
Collection Section Bank Recs	7.25
Emergency Receipts	2.50
Postal Remittances	10.25

General Audits

Bailiff Services	5.25
Capital Receipts and Accounting	10.75
Car Allowances	4.25
Car Leasing and Loans	6.75
Cheque Production Controls	12.00
Council House Sales	2.25
Financial Checks	16.75
Imprests and Floats	2.50
Insurances	5.75
Interest Free Loans	1.00
Members Allowances	1.50
Parish Recharges	5.50
Petty Cash	0.50
Recurring Receipts	2.00
Rent Refunds	3.25
Treasury Management	5.00
VAT	7.25

Systems Audits

Information Technology	13.25
Accounts Payable	27.25
Accounts Receivable	8.75
Payroll	27.25
NNDR	14.00
Council Tax	14.00
Housing Benefit	38.50
Treasury Management	7.00

TOTAL : **277.25**

Formal Audit Reports Issued	Recommendations	Rating
Data Matching – NFI	None	N/A
Housing Benefits System	Yes	Medium
Ferryhill Cash Office	Yes	High
Insurances	None	N/A
Newton Aycliffe Cash Office	Yes	High
Payroll System	None	N/A
Accounts Receivable	Yes	High
Collections Reconciliations	None	N/A
Rent Refunds	None	N/A
Shop Leases	None	N/A
Sildon Cash Office	None	N/A
Members' Allowances	None	N/A
Council Tax System	Yes	High
Treasury Management	Yes	High
Emergency Cheques	None	N/A
ICT Environmental Controls	Yes	High/Medium
Industrial Estates Income	None	N/A
Interest Free Loans	None	N/A
Green Lane Cash Office	Yes	High
Accounts Payable System	None	N/A
Non Domestic Rates (NNDR)	Yes	High/Medium
Imprest and Floats	None	N/A
Parish Recharges	None	N/A
Emergency Receipts	None	N/A
Bailiff Services	None	N/A
Petty Cash	None	N/A
VAT	Yes	Medium
Capital Receipts	Yes	High
Postal Remittances	None	N/A
Car Leasing	None	N/A

AUDIT PLAN REPORT

ISSUES REVIEWED

OCTOBER, 2006 – MARCH, 2007

RESOURCES

1.	Benchmarking of Audit Data shows the service to be performing well against a wide range of indicators.
2.	IT Equipment Requirement for much increased insurance valuations highlighted – now agreed.
3.	Cash Offices Document security/disposal arrangements agreed.
4.	Payroll –Establishment Control Review Group set up to review controls over staffing related issues. Report available shortly.
5.	ICT Security Policies and actions to be determined to cover assets and data security. Expected completion date of December, 2007.
6.	Income Collection Reconciliations position examined regularly through year to ensure that this important governance area continues to operate satisfactorily.
7.	Data Matching Queries raised through the National Fraud Initiative exercise by Audit Commission have been examined and resolved.

SUMMARY OF AUDIT WORK : APRIL 2006 – MARCH 2007

CORPORATE SERVICES

Analysis of Mandays

Corporate Governance	17.75
Corporate Performance Indicators	0.50
CPA – Data Quality KLOE	0.50
Data Quality	0.50
Energy Management	18.00
Fraud and Corruption Strategy	5.00
KLOE – Use of Resources	0.75
NFI Data Matching Exercise	4.75
Risk Management	45.25
Special Investigation – Fuel Stores	2.25
Standing Orders and Financial Regs.	2.50
Statement of Internal Control	3.75
TOTAL :	<u>101.50</u>

AUDIT PLAN REPORT

ISSUES REVIEWED

OCTOBER, 2006 – MARCH, 2007

CORPORATE SERVICES

1.	Risk Register Development of this software highlighted. Progress being made to enhance Risk Management position.
2.	Risk Management a) Assistance provided to all departments on various aspects of risk. b) Review of Risk Management Policy and Strategy undertaken.
3.	KLOE Revised criteria reviewed for impact across the authority.
4.	Strategic Risk Approach to the identification of major strategic risks developed and implemented.
5.	Business Continuity Corporate Group progress towards an agreed Business Continuity Plan.
6.	Gas Contract Negotiations concluded through NEPO for new gas contract effective from 1 st April, 2007. Principle of flexible purchasing agreed.

ISSUES REVIEWED

OCTOBER, 2006 – MARCH, 2007

CORPORATE SERVICES (CONTINUED)

7.	<p>Contract Procedure Rules</p> <p>Progress made through officer group for new contracting rules as part of the Council's Constitution. Expected implementation date of July, 2007.</p>
8.	<p>Energy Monitoring</p> <p>Energy Group discussions over progressing this activity.</p>
9.	<p>Statement of Internal Control (SIC)</p> <p>Arrangements agreed for supporting evidence to the 2006/07 Statement.</p>
10.	<p>Electricity Contract</p> <p>Reduced availability charges negotiated with supplier.</p>
11.	<p>Partnerships</p> <p>Important that partnerships have proper governance arrangements. Development around the Council progressing.</p>
12.	<p>Energy Budgets</p> <p>Review of budget provision following new contract rates underway.</p>

SUMMARY OF AUDIT WORK : APRIL 2006 – MARCH 2007

AUDIT POLICY AND MANAGEMENT

Analysis of Mandays

Chargeable Management

Audit Commission Liaison	1.50
Audit Management and Supervision	11.75
Audit Planning and Administration	48.25
All Departments Miscellaneous	7.25
Development and Awareness	57.00

Non Chargeable Management

Time Management System	24.25
Training In-House	5.50
Training External and Seminars	1.00
Staff Development	1.00
Manager and Other Staff Meetings	27.00
Audit Sub-Groups	7.00

TOTAL : **191.50**

GRAND SUMMARY

Leisure Services	109.25
Neighbourhood Services	91.00
Housing Services	108.00
Chief Executive Officer	30.75
Resources Department	277.25
Corporate	101.50
Audit Policy and Management	191.50

GRAND TOTAL : **909.25**

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